



AUDIT DEPARTMENT-AUDITING ACCOUNTANT, ASSISTANT

Characteristics of Work

This is entry-level work as a state auditing accountant. During the period of orientation and training, the minimum educational requirements must be supplemented with directed and supervised on-the-job training. Assistants must be instructed in the course of their daily activities by Intermediate Auditing Accountants, Senior Auditing Accountants, and Supervising Senior Auditing Accountants. Such training must be supplemented with periodic lectures by Managing Auditing Accountants and other professionals on specific subjects; with general staff meetings on matters of common interest; and with department bulletins, manuals, and digests of laws. In addition to thorough grounding in principles of accounting and standards of auditing, the Assistant Auditing Accountant's training should develop some knowledge of state and federal laws in relation to the financial administration of the public offices thereof; familiarity with various accounting systems in the agencies' accounting procedures that may provide more efficient operation and better internal control; and a viewpoint of complete objectivity in performance of duties, which requires independent judgement.

Examples of Work

Examples of work performed in this classification include, but are not limited to, the following:

Reviews work papers of audit for prior fiscal year with accountant-in-charge to develop an understanding of the audit program.

Reads and has a basic knowledge of the laws creating and regulating state agencies, counties, school districts, and other boards and institutions to which a work assignment has been given.

Performs any work detail assigned by accountant-in-charge of the engagement.

Performs related or similar duties as required or assigned.

Essential Functions

Additional essential functions may be identified and included by the hiring agency. These essential functions include, but are not limited to, the following.

1. Prepares assigned work papers and conclusions based on audit documentation/evidence obtained and by following established procedures.
2. Assists in planning for audit engagements.
3. Assists in developing opinions and recommendations on financial statements and report findings.
4. Travels to assignments and sets up temporary office/work space.

Minimum Qualifications

These minimum qualifications have been agreed upon by Subject Matter Experts (SMEs) in this job class and are based upon a job analysis and the essential functions. However, if a candidate believes he/she is qualified for the job although he/she does not have the minimum qualifications set forth below, he/she may request special consideration through substitution of related education and experience, demonstrating the ability to perform the essential functions of the position. Any request to substitute related education or experience for minimum qualifications must be addressed to the State Personnel Board in writing, identifying the related education and experience which demonstrates the candidate's ability to perform all essential functions of the position.

Physical Requirements: These physical requirements are not exhaustive, and additional job related physical requirements may be added to these by individual agencies on an as needed basis. Corrective devices may be used to meet physical requirements.

Moderate Work: May frequently exert force equivalent to lifting up to approximately 25 pounds and/or occasionally exert force equivalent to lifting up to approximately 50 pounds.

Vision: Requires the ability to perceive the nature of objects by the eye.

Near Acuity: Clarity of vision at 20 inches or less.

Accommodation: Ability to adjust focus.

Motor Coordination: While performing the duties of this job, the incumbent is regularly required to sit; use hands to finger, handle, or feel objects, tools, or controls; and reach with hands and arms. The incumbent is frequently required to walk. The incumbent is occasionally required to stand; and stoop, kneel, crouch, or bend.

Speaking/Hearing: Ability to give and receive information through speaking and listening skills.

Experience/Educational Requirements:

Education:

A Bachelor's Degree from an accredited four-year college or university with a minimum of twenty-one (21) semester hours in Accounting as follows:

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| Principles of Accounting | 3 Hours |
| Intermediate Accounting | 3 Hours |
| Principles of Auditing | 3 Hours |

The remaining 12 hours may be selected from:

Principles of Accounting II
Intermediate Accounting II
Income Tax Accounting I and II
Governmental Accounting
Advanced Accounting
Managerial Accounting
Cost Accounting

Documentation Required:

Applicant must attach a valid copy of his/her transcript or other evidence to verify completion of required coursework.

Interview Requirements

Any candidate who is called to an agency for an interview must notify the interviewing agency in writing of any reasonable accommodation needed prior to the date of the interview.